THE CANADIAN BANK OF COMMERCE

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The Canadian Bank of Commerce extends to Farmers every facility for transaction of their banking business, including the discount and collection of sales notes. Blank sales notes are supplied free of charge on application.

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Straw contains valuable fertilizing properties, such as phosphorus nitrogen and potash.

Straw contains valuable fertilizing properties, such as phosphorus, nitrogen and potash. is worth \$2.50 a ton for plant food, furnishing a large amount of organic matter, and placing a ground in better physical condition. Better crops are assured every farmer who uses a



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The Grain Growers

GEORGE F. CHIPMAN Editor

JOHN W. WARD Associate Editor

PUBLISHED under the auspices and employed as the Official Organ of the Manitoba Grain Growers' Association, the Saskatchewan Grain Growers' Association, and the United Farmers of Alberta. Published every Wednesday at Winnipeg, Canada. Authorized by the Postmaster-General, Ottawa, Canada, for transmission as second class mail matter. The Guide is the only paper in Canada that is absolutely owned and controlled by the organized farmers. It is entirely independent, and not one dollar of political, capitalistic or Special Interest money is invested in it. All opinions expressed in The Guide are with the aim to make Canada a better country and to bring forward the day when "Equal Rights to All and Special Privileges to None" shall prevail.

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Subscriptions to any part of the British Empire, \$1.00 per year; three years, \$2.00, in advance. Foreign subscriptions, \$1.50 per year in advance. Single copies 5 cents. Send money by express, post office or bank money order. We cannot accept responsibility for currency sent loosely in a letter.

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The Grain Growers' Guide, Winnipeg

Farm Bookkeeping and Farm Management



These are two vital subjects to every farmer who is anxious to make progress, provide himself with a better home, educate his children and enjoy some of the comforts of life. The book entitled "Farm Management," by G. F. Warren, is regarded by all authorities as the very best information on the subject of farm management that has yet been published. The author has made a life-long study of the success due to the proper management of farm business. Probably seventy-five per cent. of the farmers in Western Canada are losing anywhere from \$100. Canada are losing anywhere from \$100 to \$500 per year, according to the size of their farms, by not applying the best business methods to their work. How many farmers are able to tell how much money they are making out of their farm and which branch of their farms are applying or their farms. of their farming operations is paying the best returns? No matter whether a farmer is engaged in grain growing, livestock, dairying or any other system of farming, he will find it dealt with in this book

Perhaps the most valuable portion of the book is that showing farmers how to keep simple records and accounts. This matter is set forth so clearly that even the most ignorant farmer can take a note-book and pencil and work out a system of bookkeeping that will show him whether he is making a profit or loss and which department pays him the best.

E. R. Halbritter, Trochu, Alta., a farmer who purchased this book from

"I find it a work of unusual excellence and merit; it is clear cut, direct and full of material needed by any up-to-date farmer who hopes to succeed to climb on to a green branch of Prosperity. Indeed this is a masterly treatment of the subject, and I confess that I could not do without it for ten times the

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